



SCANNED  
Date 11-24-08

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SOE 06 2522-10

3/18/2008

BUDGET 53A-19-101

5/28/2008

Date of Hearing

6/11/2008

Date of Adoption



## ANNUAL FINANCIAL REPORT

53A-3-303

Utah School Districts  
and Charter Schools

For Fiscal Year Ending

June 30, ~~2008~~  
2009



ACTUAL 53A-3-404

11-Jun-08

Last Date Budget Amended by Board

34 Wayne

Entity

Brenda Wood

10/1/2008

Prepared by

Date

brenda.wood@wayne.k12.ut.us

email address

I certify that the data contained in this report  
are true and correct to the best of my knowledge.

[Signature]  
Signature of Business Administrator

10/01/2008  
Date

Return the **Budget** report (paper copy)  
by **July 15 (Aug 15)** to:

1. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114
2. School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)

Return the **Actual** report by **October 1** to:

1. School Finance & Statistics  
Von Hortin  
[von.hortin@schools.utah.gov](mailto:von.hortin@schools.utah.gov)
2. Utah State Auditor  
c/o Kent Godfrey  
Utah State Capitol Complex  
East Office Building, Suite E310  
Salt Lake City, Utah 84114

Date Received @ USOE

# ANNUAL FINANCIAL REPORT

11/24/2008

34 Wayne 10 GENERAL FUND				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	476,913		916,374
8120	Investments	-		-
8131	Receivables - Other Local	49,500		35,550
8132	Receivables - Property Taxes	341,260		421,027
8133	Receivables - State	348		316
8134	Receivables - Federal	324,401		163,953
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>1,192,422</b>		<b>1,537,220</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	316,658		476,245
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	308,380		332,669
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	332,675		401,222
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>957,713</b>		<b>1,210,136</b>
<b>9800 FUND BALANCES</b>				
9841	Reserved for Encumbrances and Commitments	-		-
9842	Reserved for Inventories	-		-
9845	Reserved for Prepaid Expenditures	-		-
9846	Reserved for Special Transportation	-		-
9847	Reserved for Tort Liability	-		-
9848	Reserved for Other	-		-
9851	Unreserved, Designated for Undistributed Reserve *	100,000		115,000
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	134,709		212,084
<b>TOTAL FUND BALANCES</b>		<b>234,709</b>		<b>327,084</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		<b>1,192,422</b>		<b>1,537,220</b>

\* Appropriation of the undesignated reserve may be made to any expenditure classification by a majority vote of the board setting forth the reasons for the appropriation. The board shall file a copy of the resolution with the State Board of Education and the State Auditor.

Amount Appropriated

Date Filed

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# ANNUAL FINANCIAL REPORT

11/24/2008

34 Wayne 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## REVENUES

1000 REVENUES FROM LOCAL SOURCES				
1100 Property Taxes	425,738	467,400	467,583	422,900
1200 Local Governmental Units Other Than LEAs				
1310 Tuition From Pupils or Parents				
1320 Tuition from Other LEAs Within the State				
1330 Tuition From Other LEAs Outside the State				
1410 Transportation Fees From Pupils or Parents				
1420 Transportation Fees From Other LEAs Within the State				
1430 Transportation Fees From Other LEAs Outside the State				
1500 Earnings on Investments	61,054	60,000	60,424	55,000
1700 Student Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations from Private Sources/Foundation				
1940 Textbooks (Sales and Rentals)				
1950 Other Revenues From Other School Districts				
1960 Other Revenues from Other Local Governments				
1980 Refunds of Prior Year Expenditures				
1990 Miscellaneous	154,662	70,000	70,446	65,000
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	<b>641,454</b>	<b>597,400</b>	<b>598,453</b>	<b>542,900</b>

ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne 10 GENERAL FUND</b>		<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
<b>3000 REVENUES FROM STATE SOURCES</b>					
<b>Minimum School Programs (From District Summary-Final)</b>					
<b>Regular Basic Programs</b>					
3010	Regular School Program K-12	932,268	998,000	998,182	980,000
3015	Necessary Existent Small Schools	748,182	770,000	771,300	804,500
3020	Professional Staff	172,786	180,900	180,935	187,700
3025	Administrative Costs	128,101	133,300	133,242	136,600
<b>Restricted Basic Programs</b>					
3105	Special Education -- Add-On	141,022	143,900	143,841	150,000
3110	Special Education -- Self-Contained	14,502	9,000	8,952	9,500
3120	Extended Year Program -- Severely Disabled	2,229	2,000	2,353	2,600
3125	Special Education -- State Programs	38,896	41,000	41,410	39,000
3155	Applied Technology -- Add-On	220,920	216,000	216,103	228,000
3160	Applied Technology -- Set-Aside	11,913	75,000	75,471	12,200
3230	Class Size Reduction (State Funds)	73,703	83,800	83,789	91,300
<b>TOTAL BASIC SCHOOL PROGRAM GENERATED</b>		<b>2,484,522</b>	<b>2,652,900</b>	<b>2,655,578</b>	<b>2,641,400</b>
<b>Other Minimum School Programs</b>					
3211	Gifted and Talented	3,469	3,600	3,633	3,800
3212	Advanced Placement	529	600	587	600
3213	Concurrent Enrollment	12,274	11,600	11,605	9,000
3215	At-Risk -- Regular Program	18,298	18,500	18,476	18,500
3218	At-Risk -- Homeless and Minority	388	300	350	
3219	At-Risk -- MESA				
3220	At-Risk -- Gang Prevention				
3221	At-Risk -- Youth-in-Custody				
3255	Quality Teaching Block Grant	106,073	120,000	120,306	125,500
3260	Local Discretionary Block Grant	75,980	75,000	75,292	76,800
3270	Interventions for Student Success Block Grant	52,047	55,000	55,308	57,800
3405	Social Security and Retirement	532,548	554,000	554,239	570,000
3415	Pupil Transportation	195,660	220,000	220,703	233,000
3423	Out-of-State Tuition				
3466	Highly Impacted Schools				
3471	Guarantee on Transportation Levy	13,370	16,000	16,371	28,400
3520	School Land Trust Program	61,600	75,000	84,761	85,000
3521	Electronic High School				
3555	Voted Leeway				
3560	Board Leeway	8,024	12,000	12,130	22,000
3805	K-3 Reading Achievement	49,952	60,000	60,291	61,000
3522	Job Enhancement				
3867	Charter School Local Replacement				
<b>TOTAL MINIMUM SCHOOL PROGRAM GENERATED</b>		<b>3,614,734</b>	<b>3,874,500</b>	<b>3,889,630</b>	<b>3,932,800</b>
Less Basic Local Levy					
<b>TOTAL STATE SUPPORT AMOUNT *</b>		<b>3,614,734</b>	<b>3,874,500</b>	<b>3,889,630</b>	<b>3,932,800</b>
<b>Other State Sources</b>					
3700	Other Revenues From State Sources (Non-MSP)	12,320			12,300
3710	Driver Education (Behind-the-Wheel)	29,630	33,000	33,880	
3866	Charter School Startup (New in FY06)				
3800	Supplementals / Other Bills	35,991	445,000	421,219	305,100
3900	Revenues From Other State Agencies	784			
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>3,693,459</b>	<b>4,352,500</b>	<b>4,344,729</b>	<b>4,250,200</b>

\* Actual Total State Support Amount should correspond with amount reported on the District Summary-Final for the year

# ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne 10 GENERAL FUND</b>	<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4101 Impact Aid (Title VII)				
4190 Other Unrestricted Revenue Direct From Federal	2,000			5,000
4200 Unrestricted Federal Revenue Through State		5,000	5,062	14,000
4300 Restricted Revenue Direct From Federal				4,700
4500 Restricted Federal Through State	54,720	4,700		115,000
4520 Programs for the Disabled (IDEA)	98,311	99,000	99,291	13,800
4530 Applied Technology Education	5,006	38,800	38,898	
4600 Other Restricted Federal Through State	1,449			
4700 Federal Received Through Other Agencies	11,900	9,151	9,151	
4800 No Child Left Behind (NCLB)	170,943	145,000	151,296	141,000
4810 Federal Forest Service (in Lieu of Tax)	18,657	18,000	18,619	17,000
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>	<b>362,986</b>	<b>319,651</b>	<b>322,317</b>	<b>310,500</b>
<b>TOTAL REVENUES, 10 GENERAL FUND</b>	<b>4,697,899</b>	<b>5,269,551</b>	<b>5,265,499</b>	<b>5,103,600</b>

# ANNUAL FINANCIAL REPORT

11/24/2008

34 Wayne 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## EXPENDITURES

1000 INSTRUCTION					
131	Salaries - Teachers	1,543,818	1,726,000	1,726,208	1,777,000
132	Salaries - Substitute Teachers	21,100	20,900	20,846	19,000
161	Salaries - Teacher Aides and Paraprofessionals	147,325	153,100	153,046	129,800
100	Salaries - All Other	53,576	36,300	38,249	
	Total Salaries (100)	1,765,819	1,936,300	1,938,349	1,925,800
210	Retirement	326,553	330,000	329,401	310,000
220	Social Security	133,020	148,000	147,221	148,000
240	Insurance (Health/Dental/Life)	434,297	505,000	504,066	565,000
200	Other Benefits	4,496	4,500	4,496	
	Total Benefits (200)	898,366	987,500	985,184	1,023,000
300	Purchased Professional and Technical Services	38,072	47,400	47,382	53,000
400	Purchased Property Services				
500	Other Purchased Services	33,129	40,600	40,605	15,500
561	Tuition to Other School Districts Within the State				
562	Tuition to Other School Districts Outside the State				
563	Tuition to Private Schools				
564	Tuition to Educational Service Agencies Within the State				
565	Tuition to Educational Service Agencies Outside the State				
566	Tuition to Charter Schools				
567	Tuition to School Districts for Voucher Payments				
569	Tuition--Other				
	Total Other Purchased Services (500)	33,129	40,600	40,605	15,500
600	Supplies	138,139	140,400	140,343	185,000
641	Textbooks	21,850	11,700	11,688	10,000
	Total Supplies (600)	159,989	152,100	152,031	195,000
700	Property (Instructional Equipment)	102,127	202,700	202,664	55,000
800	Other Objects	1,343	1,200	1,140	3,000
810	Dues and Fees				
	Total Other Objects (800)	1,343	1,200	1,140	3,000
TOTAL INSTRUCTION (1000)		2,998,845	3,367,800	3,367,355	3,270,300
2000 SUPPORT SERVICES					
2100 SUPPORT SERVICES - STUDENTS					
141	Salaries - Attendance and Social Work Personnel				
142	Salaries - Guidance Personnel	43,033	46,500	46,425	48,000
143	Salaries - Health Services Personnel	9,714			
144	Salaries - Psychological Personnel				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other	10,335	10,600	10,634	11,000
	Total Salaries (100)	63,082	57,100	57,059	59,000
210	Retirement	6,691	7,100	7,029	9,000
220	Social Security	3,945	4,500	4,345	4,600
240	Insurance (Health/Dental/Life)	13,325	18,900	17,946	21,000
200	Other Benefits	55	100	107	
	Total Benefits (200)	24,016	30,600	29,427	34,600
300	Purchased Professional and Technical Services		10,900	10,800	11,500
400	Purchased Property Services				
500	Other Purchased Services	74			
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	74	-	-	-
600	Supplies	2,093	1,700	1,640	1,000
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL STUDENTS (2100)		89,265	100,300	98,926	106,100

# ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne 10 GENERAL FUND</b>		<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
<b>2200 SUPPORT SERVICES - INSTRUCTIONAL STAFF</b>					
115	Salaries - Supervisors & Directors	44,022	48,800	48,750	43,000
133	Salaries - Sabbatical Leave				
145	Salaries - Media Personnel - Certificated				
152	Salaries - Secretarial and Clerical				
162	Salaries - Media Personnel - Noncertificated	31,707	34,500	34,900	36,000
100	Salaries - All Other				
	Total Salaries (100)	<b>75,729</b>	<b>83,300</b>	<b>83,650</b>	<b>79,000</b>
210	Retirement	12,463	12,000	11,918	12,000
220	Social Security	5,793	6,400	6,364	6,400
240	Insurance (Health/Dental/Life)	19,091	18,600	18,529	22,000
200	Other Benefits	26			
	Total Benefits (200)	<b>37,373</b>	<b>37,000</b>	<b>36,811</b>	<b>40,400</b>
300	Purchased Professional and Technical Services	1,938	26,650	1,975	27,000
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies	1,358	2,100	2,028	2,000
644	Library Books	9,560	8,700	8,712	8,000
650	Periodicals	3,412	3,800	3,803	4,000
660	Audio Visual Materials	1,011	1,000	978	2,000
	Total Supplies (600)	<b>15,341</b>	<b>15,600</b>	<b>15,521</b>	<b>16,000</b>
700	Property	156	500	446	3,000
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL INSTRUCTIONAL STAFF (2200)</b>		<b>130,537</b>	<b>163,050</b>	<b>138,403</b>	<b>165,400</b>
<b>2300 SUPPORT SERVICES - DISTRICT ADMINISTRATION</b>					
110	Salaries - District Board and Administration	53,510	55,200	55,153	58,000
115	Salaries - Supervisors and Directors				
152	Salaries - Secretarial and Clerical				
100	Salaries - All Other				
	Total Salaries (100)	<b>53,510</b>	<b>55,200</b>	<b>55,153</b>	<b>58,000</b>
210	Retirement	5,502	5,200	5,189	5,900
220	Social Security	4,094	4,200	4,219	4,800
240	Insurance (Health/Dental/Life)	31,613	58,700	58,710	61,000
200	Other Benefits	685	6,400	6,386	6,500
	Total Benefits (200)	<b>41,894</b>	<b>74,500</b>	<b>74,504</b>	<b>78,200</b>
300	Purchased Professional and Technical Services	36,896	14,400	14,369	15,000
400	Purchased Property Services				
500	Other Purchased Services	24,650	45,400	47,073	48,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>24,650</b>	<b>45,400</b>	<b>47,073</b>	<b>48,000</b>
600	Supplies	4,166	8,100	8,104	5,000
700	Property	2,491	2,000	2,024	3,000
800	Other Objects	2,304	2,100	2,064	2,000
810	Dues and Fees	5,139	11,400	11,380	10,000
	Total Other Objects (800)	<b>7,443</b>	<b>13,500</b>	<b>13,444</b>	<b>12,000</b>
<b>TOTAL DISTRICT ADMINISTRATION (2300)</b>		<b>171,050</b>	<b>213,100</b>	<b>214,671</b>	<b>219,200</b>

# ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne 10 GENERAL FUND</b>		<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
<b>2400 SUPPORT SERVICES - SCHOOL ADMINISTRATION</b>					
121	Salaries - Principals and Assistants	119,284	119,700	119,658	135,000
152	Salaries - Secretarial and Clerical	73,902	77,000	76,995	79,000
100	Salaries - All Other				
	Total Salaries (100)	<b>193,186</b>	<b>196,700</b>	<b>196,653</b>	<b>214,000</b>
210	Retirement	30,278	28,200	28,143	34,000
220	Social Security	14,773	15,000	15,039	16,000
240	Insurance (Health/Dental/Life)	71,106	81,900	81,878	86,000
200	Other Benefits	485	500	485	
	Total Benefits (200)	<b>116,642</b>	<b>125,600</b>	<b>125,545</b>	<b>136,000</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services	1,869	2,000	1,869	2,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>1,869</b>	<b>2,000</b>	<b>1,869</b>	<b>2,000</b>
600	Supplies	5,003	2,500	2,140	2,500
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL SCHOOL ADMINISTRATION (2400)</b>		<b>316,700</b>	<b>326,800</b>	<b>326,207</b>	<b>354,500</b>
<b>2500 SUPPORT SERVICES - CENTRAL</b>					
100	Salaries	72,870	81,200	81,202	85,000
210	Retirement	11,455	11,800	11,741	12,500
220	Social Security	5,575	6,200	6,212	6,500
240	Insurance (Health/Dental/Life)	30,251	33,300	33,060	37,000
200	Other Benefits	179			
	Total Benefits (200)	<b>47,460</b>	<b>51,300</b>	<b>51,013</b>	<b>56,000</b>
300	Purchased Professional and Technical Services	2,234	1,400	1,537	2,000
400	Purchased Property Services				
500	Other Purchased Services	1,022	1,200	1,154	1,800
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>1,022</b>	<b>1,200</b>	<b>1,154</b>	<b>1,800</b>
600	Supplies		67	67	
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL CENTRAL (2500)</b>		<b>123,586</b>	<b>135,167</b>	<b>134,973</b>	<b>144,800</b>
<b>2600 SUPPORT SERVICES - OPERATION AND MAINTENANCE OF FACILITIES</b>					
180	Salaries - Operation and Maintenance	166,722	165,800	164,233	152,000
100	Salaries - All Other				
	Total Salaries (100)	<b>166,722</b>	<b>165,800</b>	<b>164,233</b>	<b>152,000</b>
210	Retirement	24,657	22,600	22,619	25,500
220	Social Security	12,754	12,600	12,544	12,500
240	Insurance (Health/Dental/Life)	31,620	39,300	39,228	47,400
200	Other Benefits	8,854	8,900	8,854	9,000
	Total Benefits (200)	<b>77,885</b>	<b>83,400</b>	<b>83,245</b>	<b>94,400</b>
300	Purchased Professional and Technical Services				
400	Purchased Property Services	76,039	90,200	90,119	69,000
500	Other Purchased Services	13,264	13,800	13,838	18,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>13,264</b>	<b>13,800</b>	<b>13,838</b>	<b>18,000</b>
600	Supplies	135,741	164,200	164,199	170,000
700	Property	8,269	2,100	2,097	5,000
800	Other Objects	340	1,200	1,113	1,000
810	Dues and Fees				
	Total Other Objects (800)	<b>340</b>	<b>1,200</b>	<b>1,113</b>	<b>1,000</b>
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>		<b>478,260</b>	<b>520,700</b>	<b>518,844</b>	<b>509,400</b>



# ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne 10 GENERAL FUND</b>		<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
<b>2700 SUPPORT SERVICES - STUDENT TRANSPORTATION</b>					
152	Salaries - Secretarial and Clerical		100	57	
171	Salaries - Supervisors	10,804	11,800	11,667	12,000
172	Salaries - Bus Drivers	73,858	88,300	86,811	80,500
173	Salaries - Mechanics and Other Garage Employees	15,614	2,000	1,983	
174	Salaries - Other (Trainers, etc.)				
	Total Salaries (100)	<b>100,276</b>	<b>102,200</b>	<b>100,518</b>	<b>92,500</b>
210	Retirement	13,607	12,300	12,132	15,400
220	Social Security	7,671	7,700	7,690	7,500
240	Insurance (Health / Accident / Life)	25,145	25,600	25,588	26,500
200	Other Benefits	6,433	6,500	6,433	
	Total Benefits (200)	<b>52,856</b>	<b>52,100</b>	<b>51,843</b>	<b>49,400</b>
400	Purchased Property Services				
511	Services from Other LEAs (In State)				
512	Services from Other LEAs (Out of State)				
513	Commercial				
514	Student Allowance				2,000
515	Payments in Lieu of Transportation - Subsistence	15,571	18,300	18,262	15,000
516	Payments of Mileage in Lieu of Bus (Dead Miles)				
521	Property Insurance	1,000	800	800	6,500
522	Liability Insurance				
530	Communications (Telephone and Other)				
580	Travel / Per Diem	4,971	4,800	5,242	5,000
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	<b>21,542</b>	<b>23,900</b>	<b>24,304</b>	<b>28,500</b>
624	Motor Fuel	36,418	50,800	50,757	55,000
625	Natural Gas				
626	Electricity				
600	Other Supplies	16,934	14,100	14,033	19,000
	Total Supplies (600)	<b>53,352</b>	<b>64,900</b>	<b>64,790</b>	<b>74,000</b>
730	Equipment				
732	School Buses	136,210	63,300	63,220	55,900
	Total Property (700)	<b>136,210</b>	<b>63,300</b>	<b>63,220</b>	<b>55,900</b>
890	Miscellaneous Expenditures	150	500	398	6,000
891	Training				
	Total Other Objects (800)	<b>150</b>	<b>500</b>	<b>398</b>	<b>6,000</b>
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>		<b>364,386</b>	<b>306,900</b>	<b>305,073</b>	<b>306,300</b>

# ANNUAL FINANCIAL REPORT

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<b>34 Wayne 10 GENERAL FUND</b>		<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
<b>2900 OTHER SUPPORT SERVICES</b>					
100	Salaries	1,780	2,000	1,780	2,400
210	Retirement				
220	Social Security	136	150	135	200
240	Insurance (Health / Accident / Life)				
200	Other Benefits				
	Total Benefits (200)	136	150	135	200
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
591	Services Purchased From Another District Within the State				
592	Services Purchased From Another District Outside the State				
	Total Other Purchased Services (500)	-	-	-	-
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SUPPORT (2900)</b>		<b>1,916</b>	<b>2,150</b>	<b>1,915</b>	<b>2,600</b>
<b>TOTAL SUPPORT SERVICES (2000)</b>		<b>1,675,700</b>	<b>1,768,167</b>	<b>1,739,012</b>	<b>1,808,300</b>
<b>5200 DEBT SERVICE (TAX ANTICIPATION NOTES)</b>					
830	Interest				
<b>TOTAL EXPENDITURES, 10 GENERAL FUND</b>		<b>4,674,545</b>	<b>5,135,967</b>	<b>5,106,367</b>	<b>5,078,600</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>					
5200	Transfers In from Other Funds				
5210	Transfers Out to Other Funds	(16,500)	(82,500)	(82,500)	(25,000)
5300	Proceeds From Sale of Capital Assets	1,500	15,743	15,743	
5400	Loan Proceeds	95,973			
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		<b>80,973</b>	<b>(66,757)</b>	<b>(66,757)</b>	<b>(25,000)</b>

# ANNUAL FINANCIAL REPORT

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34 Wayne 10 GENERAL FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## SUMMARY - 10 GENERAL FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	641,454	597,400	598,453	542,900
3000 Total State	3,693,459	4,352,500	4,344,729	4,250,200
4000 Total Federal	362,986	319,651	322,317	310,500
<b>TOTAL REVENUES</b>	<b>4,697,899</b>	<b>5,269,551</b>	<b>5,265,499</b>	<b>5,103,600</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	2,492,974	2,679,800	2,678,597	2,667,700
200 Employee Benefits	1,296,628	1,442,150	1,437,707	1,512,200
300 Purchased Professional and Technical Services	79,140	100,750	76,063	108,500
400 Purchased Property Services	76,039	90,200	90,119	69,000
500 Other Purchased Services	95,550	126,900	128,843	113,800
600 Supplies	375,685	409,167	408,492	463,500
700 Property	249,253	270,600	270,451	121,900
800 Other Objects	9,276	16,400	16,095	22,000
<b>TOTAL EXPENDITURES</b>	<b>4,674,545</b>	<b>5,135,967</b>	<b>5,106,367</b>	<b>5,078,600</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>23,354</b>	<b>133,584</b>	<b>159,132</b>	<b>25,000</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>80,973</b>	<b>(66,757)</b>	<b>(66,757)</b>	<b>(25,000)</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>104,327</b>	<b>66,827</b>	<b>92,375</b>	<b>-</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>130,382</b>	<b>234,709</b>	<b>234,709</b>	<b>301,536</b>
<b>Adjustments to Beginning Fund Balance (Attach Detail)</b>				
<b>FUND BALANCE - ENDING</b>	<b>234,709</b>	<b>301,536</b>	<b>327,084</b>	<b>301,536</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

<b>34 Wayne</b>				
<b>21 STUDENT ACTIVITY FUND</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2007</b>		<b>Balances at June 30, 2008</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds	-		-
8140	Inventories	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9841	Reserved for Encumbrances and Commitments	-		-
9845	Reserved for Prepaid Expenditures	-		-
9848	Reserved for Other	-		-
9852	Unreserved, Designated for Unrestricted Programs	-		-
9853	Unreserved, Designated for Employee Benefit Obligations	-		-
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

<b>34 Wayne</b> <b>21 STUDENT ACTIVITY FUND</b>	<b>ACTUAL</b> <b>FY 2007</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2008</b>	<b>ACTUAL</b> <b>FY 2008</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2009</b>
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#### REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments			
1740	Student Fees			
1750	School Vending			
1800	Community Services Activities			
1900	Other Revenues From Local Sources			
1940	Textbooks (Sales and Rentals)			
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>		-	-	-
<b>3000 REVENUES FROM STATE SOURCES</b>				
3851	Teacher Supply			
3520	School Trust Land			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
<b>TOTAL REVENUES FROM STATE SOURCES</b>		-	-	-
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4900	Other Revenues From Federal Sources			
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		-	-	-
<b>TOTAL REVENUES, 21 STUDENT ACTIVITY FUND</b>		-	-	-

#### EXPENDITURES

<b>1000 INSTRUCTIONAL</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
Total Benefits (200)		-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
Total Other Objects (800)		-	-	-
<b>TOTAL OTHER SERVICES (1000)</b>		-	-	-
<b>2000 SUPPORT SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
Total Benefits (200)		-	-	-
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
800	Other Objects			
810	Dues and Fees			
Total Other Objects (800)		-	-	-
<b>TOTAL SUPPORT SERVICES (2000)</b>		-	-	-

34 Wayne 21 STUDENT ACTIVITY FUND		ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
3300 COMMUNITY SERVICES					
100	Salaries				
210	Retirement				
220	Social Security				
240	Insurance (Health/Dental/Life)				
200	Other Benefits				
	Total Benefits (200)	-	-	-	-
300	Purchased Professional and Technical Services				
400	Purchased Property Services				
500	Other Purchased Services				
600	Supplies				
700	Property				
800	Other Objects				
810	Dues and Fees				
	Total Other Objects (800)	-	-	-	-
TOTAL COMMUNITY SERVICES (3300)		-	-	-	-
TOTAL EXPENDITURES, 21 STUDENT ACTIVITY FUND		-	-	-	-

#### OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)					
5200	Transfers In from Other Funds			-	
5210	Transfers Out to Other Funds				
5300	Proceeds From Sale of Capital Assets				
5400	Loan Proceeds				
5500	Capital Lease Proceeds				
5900	Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS					
6100	Capital Contributions				
6300	Special Items				
6400	Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-

#### SUMMARY - 21 STUDENT ACTIVITY FUND

REVENUES BY SOURCE					
1000	Total Local	-	-	-	-
3000	Total State	-	-	-	-
4000	Total Federal	-	-	-	-
TOTAL REVENUES		-	-	-	-
EXPENDITURES BY OBJECT					
100	Salaries	-	-	-	-
200	Employee Benefits	-	-	-	-
300	Purchased Professional and Technical Services	-	-	-	-
400	Purchased Property Services	-	-	-	-
500	Other Purchased Services	-	-	-	-
600	Supplies	-	-	-	-
700	Property	-	-	-	-
800	Other Objects	-	-	-	-
TOTAL EXPENDITURES		-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES		-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS		-	-	-	-
NET CHANGE IN FUND BALANCE		-	-	-	-
FUND BALANCE - BEGINNING (From Prior Year)					
Adjustment to Beginning Fund Balance (Add Explanation)					
FUND BALANCE - ENDING		-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

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34 Wayne 23 NON K-12 PROGRAMS FUND		Balances at June 30, 2007		Balances at June 30, 2008	
BALANCE SHEET					
<b>8100 ASSETS</b>					
8110	Cash in Banks and On Hand	114,216		91,753	
8120	Investments	-		-	
8131	Receivables - Other Local	-		-	
8132	Receivables - Property Taxes	-		-	
8133	Receivables - State	-		-	
8134	Receivables - Federal	10,706		5,423	
8135	Due from Other Funds	12,180		3,240	
8140	Inventories	-		-	
8150	Prepaid Expenditures	-		-	
8190	Other Assets	-		-	
<b>TOTAL ASSETS</b>		<b>137,102</b>		<b>100,416</b>	
<b>9500 LIABILITIES</b>					
9505	Negative Cash Balance	-		-	
9510	Accounts Payable	-		-	
9530	Accrued Liabilities	-		-	
9540	Accrued Salaries and Withholdings	-		-	
9550	Due to Other Funds	-		-	
9561	Deferred Revenues - Other Local	-		-	
9562	Deferred Revenues - Property Taxes	-		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	-		-	
9590	Other Liabilities	-		-	
<b>TOTAL LIABILITIES</b>		<b>-</b>		<b>-</b>	
<b>9800 FUND BALANCES</b>					
9841	Reserved for Encumbrances and Commitments	-		-	
9845	Reserved for Prepaid Expenditures	-		-	
9848	Reserved for Other	-		-	
9852	Unreserved, Designated for Unrestricted Programs	-		-	
9853	Unreserved, Designated for Employee Benefit Obligations	-		-	
9854	Unreserved, Designated for Other	-		-	
9859	Unreserved, Undesignated Fund Balance	137,102		100,416	

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<b>TOTAL FUND BALANCES</b>	<b>137,102</b>	<b>100,416</b>
<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>137,102</b>	<b>100,416</b>

<b>34 Wayne</b>	<b>ACTUAL</b>	<b>FINAL</b>	<b>ACTUAL</b>	<b>ORIGINAL</b>
<b>23 NON K-12 PROGRAMS FUND</b>	<b>FY 2007</b>	<b>BUDGET</b>	<b>FY 2008</b>	<b>BUDGET</b>
		<b>FY 2008</b>		<b>FY 2009</b>

## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100	Property Taxes	-	-	-
1200	Local Governmental Units Other Than LEAs			
1310	Tuition from Pupils or Parents			
1320	Tuition from Other LEAs Within the State			
1330	Tuition from Other LEAs Outside the State			
1400	Transportation Fees			
1500	Earnings on Investments			
1800	Community Services Activities			
1900	Other Revenues From Local Sources	2,828	5,000	3,678
1940	Textbooks (Sales and Rentals)			
<b>TOTAL REVENUES FROM, LOCAL SOURCES</b>		<b>2,828</b>	<b>5,000</b>	<b>3,678</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3115	Preschool-Handicapped	7,712	8,800	8,734
3209	Adult High School	16,865	19,500	19,252
3210	Adult Basic Skills			
3405	Social Security and Retirement			
3900	Revenues from Other State Agencies			
<b>TOTAL REVENUES FROM STATE SOURCES</b>		<b>24,577</b>	<b>28,300</b>	<b>27,986</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4522	Preschool	5,226	5,600	5,623
4580	Adult Education			
4900	Other Revenues From Federal Sources			
<b>TOTAL REVENUES FROM FEDERAL SOURCES</b>		<b>5,226</b>	<b>5,600</b>	<b>5,623</b>
<b>TOTAL REVENUES, 23 NON K-12 PROGRAMS FUND</b>		<b>32,631</b>	<b>38,900</b>	<b>37,287</b>
				<b>41,400</b>



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34 Wayne 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## EXPENDITURES

<b>3000 OPERATION OF NONINSTRUCTIONAL SERVICES</b>				
<b>3200 OTHER SERVICES</b>				
100 Salaries	17,953	43,200	43,166	35,000
210 Retirement	2,980	5,800	5,778	5,500
220 Social Security	1,470	3,100	3,069	2,700
240 Insurance (Health/Dental/Life)	4,345	10,000	9,979	8,500
200 Other Benefits				
Total Benefits (200)	8,795	18,900	18,826	16,700
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services	198	500	369	1,000
600 Supplies	120	6,300	6,221	7,500
700 Property	784	5,400	5,391	5,000
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL OTHER SERVICES (3200)</b>	<b>27,850</b>	<b>74,300</b>	<b>73,973</b>	<b>65,200</b>
<b>3300 COMMUNITY SERVICES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	-	-	-	-
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Supplies				
700 Property				
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	-	-	-	-
<b>TOTAL COMMUNITY SERVICES (3300)</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>TOTAL EXPENDITURES, 23 NON K-12 PROGRAMS FUND</b>	<b>27,850</b>	<b>74,300</b>	<b>73,973</b>	<b>65,200</b>

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds				
5210 Transfers Out to Other Funds				
5300 Proceeds From Sale of Capital Assets				
5400 Loan Proceeds				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

# ANNUAL FINANCIAL REPORT

11/24/2008

34 Wayne 23 NON K-12 PROGRAMS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## SUMMARY - 23 NON K-12 PROGRAMS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	2,828	5,000	3,678	2,000
3000 Total State	24,577	28,300	27,986	33,800
4000 Total Federal	5,226	5,600	5,623	5,600
<b>TOTAL REVENUES</b>	<b>32,631</b>	<b>38,900</b>	<b>37,287</b>	<b>41,400</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	17,953	43,200	43,166	35,000
200 Employee Benefits	8,795	18,900	18,826	16,700
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	198	500	369	1,000
600 Supplies	120	6,300	6,221	7,500
700 Property	784	5,400	5,391	5,000
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>27,850</b>	<b>74,300</b>	<b>73,973</b>	<b>65,200</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>4,781</b>	<b>(35,400)</b>	<b>(36,686)</b>	<b>(23,800)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>4,781</b>	<b>(35,400)</b>	<b>(36,686)</b>	<b>(23,800)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>132,321</b>	<b>137,102</b>	<b>137,102</b>	<b>101,702</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>137,102</b>	<b>101,702</b>	<b>100,416</b>	<b>77,902</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

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34 Wayne 31 DEBT SERVICE FUND				
BALANCE SHEET		Balances at June 30, 2007		Balances at June 30, 2008
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8150	Prepaid Expenditures	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 FUND BALANCES</b>				
9843	Reserved for Debt Service	-		-
9854	Designated for Other	-		-
9845	Reserved for Prepaid Expenditures	-		-
9849	Reserved for Construction Retention	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-

# ANNUAL FINANCIAL REPORT

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34 Wayne 31 DEBT SERVICE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	-	-	-	-
1500 Earnings on Investments				
1900 Other Revenues From Local Sources				
<b>TOTAL REVENUES FROM LOCAL SOURCES</b>	-	-	-	-
<b>3000 REVENUES FROM STATE SOURCES</b>				
3650 Capital Outlay Foundation				
<b>TOTAL REVENUES FROM STATE SOURCES</b>	-	-	-	-
<b>TOTAL REVENUES, 31 DEBT SERVICE FUND</b>	-	-	-	-

## EXPENDITURES

<b>5000 DEBT SERVICE</b>				
830 Interest				
840 Redemption of Principal				
845 Debt Issuance Costs on Refundings				
890 Miscellaneous Expenditures				
<b>TOTAL EXPENDITURES, 31 DEBT SERVICE FUND</b>	0	0	0	0

## OTHER FINANCING

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5120 Premium or Discount on the Issuance of Refunding Bonds				
5130 Issuance of Refunding Bonds				
5140 Payment to Refunded Bonds Escrow				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Attach Detail)				
<b>6000 OTHER ITEMS</b>				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-

## SUMMARY - 31 DEBT SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
<b>TOTAL REVENUES</b>	-	-	-	-
<b>EXPENDITURES BY OBJECT</b>				
800 Other Objects	-	-	-	-
<b>TOTAL EXPENDITURES</b>	-	-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	-	-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	-	-	-
<b>NET CHANGE IN FUND BALANCE</b>	-	-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	-	-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)


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34 Wayne 32 CAPITAL PROJECTS FUND		Balances at June 30, 2007		Balances at June 30, 2008
BALANCE SHEET				
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	604,678		830,247
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	408,208		432,124
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due From Other Funds	-		-
8190	Other Assets	-		-
<b>TOTAL ASSETS</b>		<b>1,012,886</b>		<b>1,262,371</b>
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	398,157		408,674
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Liabilities	-		-
<b>TOTAL LIABILITIES</b>		<b>398,157</b>		<b>408,674</b>
<b>9800 FUND BALANCES</b>				
9844	Reserved for Commitments	-		-
9854	Unreserved, Designated for Other	-		-
9855	Unreserved, Designated for Building Reserve	-		-
9859	Unreserved, Undesignated Fund Balance	614,729		853,697
<b>TOTAL FUND BALANCES</b>		<b>614,729</b>		<b>853,697</b>

# ANNUAL FINANCIAL REPORT

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<b>TOTAL LIABILITIES AND FUND BALANCES</b>	<b>1,012,886</b>	<b>1,262,371</b>
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<b>34 Wayne</b> <b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1100 Property Taxes	498,398	524,800	553,645	408,676
1500 Earnings on Investments				
1900 Other Revenues From Local Sources	4,900	4,800	4,748	4,800
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>503,298</b>	<b>529,600</b>	<b>558,393</b>	<b>413,476</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000 Other State Revenues				
3650 Capital Outlay Foundation	6,465	41,800	41,724	
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>6,465</b>	<b>41,800</b>	<b>41,724</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4000 Revenues from Federal Sources				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, 32 CAPITAL PROJECTS FUND</b>	<b>509,763</b>	<b>571,400</b>	<b>600,117</b>	<b>413,476</b>

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34 Wayne 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## EXPENDITURES

<b>.0002 TAX RATE PROGRAM</b>				
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits	0	0	0	0
300 Purchased Professional and Technical Services	3,714	0		
400 Purchased Property Services	815,608			
500 Other Purchased Services				
600 Supplies				
700 Property		7,000	6,871	
800 Other Objects				
810 Dues and Fees				
Total Other Objects (800)	0	0	0	0
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>819,322</b>	<b>7,000</b>	<b>6,871</b>	<b>0</b>
<b>10% OF BASIC PROGRAM</b>				
<b>1000 INSTRUCTION (10% of Basic)</b>				
600 Supplies		0		
641 Textbooks				
Total Supplies (600)	0	0	0	0
730 Equipment		0		
<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2100 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2200 SUPPORTING SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL SUPPORTING SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2500 SUPPORT SERVICES - CENTRAL (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL EXPENDITURES CENTRAL (2500)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2600 OPERATION AND MAINTENANCE OF FACILITIES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OPERATION AND MAINTENANCE OF FACILITIES (2600)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2700 STUDENT TRANSPORTATION</b>				
730 Equipment				
732 School Buses				
Total Property (700)	0	0	0	0
<b>TOTAL STUDENT TRANSPORTATION (2700)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2900 OTHER SUPPORT SERVICES (10% of Basic)</b>				
600 Supplies				
730 Equipment				
<b>TOTAL OTHER SUPPORT (2900)</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

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<b>34 Wayne</b>				
<b>32 CAPITAL PROJECTS FUND</b>	<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
<b>4501 BUILDING ACQUISITION AND CONSTRUCTION (10% of Basic)</b>				
460 Construction and Remodeling				
710 School Sites				
720 Buildings				
731 Machinery				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - STAFF (4500)</b>	0	0	0	0
<b>5000 DEBT SERVICES (10% of Basic)</b>				
800 Other Objects				
830 Interest				
840 Redemption of Principal				
Total Other Objects (800)	0	0	0	0
<b>TOTAL DEBT SERVICE (5000)</b>	0	0	0	0
<b>TOTAL EXPENDITURES, 10% OF BASIC PROGRAM</b>	0	0	0	0
<b>4502 BUILDING ACQUISITION AND CONSTRUCTION</b>				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services		5,000	1,861	
400 Purchased Property Services				
460 Construction and Remodeling		170,000	167,417	752,200
Total Property (400)	0	170,000	167,417	752,200
500 Other Purchased Services				
600 Supplies - New Buildings				
641 Textbooks - New Buildings				
644 Library Books-New Libraries				
Total Supplies (600)	0	0	0	0
710 Land and Improvements				8,600
720 Buildings				
731 Machinery				
732 School Buses				
733 Furniture and Fixtures				
734 Technology Equipment				
735 Non-Bus Vehicles				
739 Other Equipment				
Total Property (700)	0	0	0	8,600
800 Other Objects				
830 Interest	13,000			
840 Redemption of Principal	160,000			
Total Other Objects (800)	173,000	0	0	0
<b>TOTAL BUILDING ACQUISITION AND CONSTRUCTION - (4500)</b>	173,000	175,000	169,278	760,800
<b>TOTAL EXPENDITURES, 32 CAPITAL PROJECTS FUND</b>	992,322	182,000	176,149	760,800



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34 Wayne 32 CAPITAL PROJECTS FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5110 Face Amount of Bonds Issued				
5120 Premium or Discount on the Issuance of Bonds				
5200 Transfers In from Other Funds				
5201 Transfers Out to Other Funds		(185,000)	(185,000)	245,000
5400 Loan Proceeds				
5300 Proceeds From Sale of Capital Assets				
5500 Capital Lease Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	(185,000)	(185,000)	245,000

## SUMMARY - 32 CAPITAL PROJECTS FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	503,298	529,600	558,393	413,476
3000 Total State	6,465	41,800	41,724	-
4000 Total Federal	-	-	-	-
<b>TOTAL REVENUES</b>	<b>509,763</b>	<b>571,400</b>	<b>600,117</b>	<b>413,476</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	3,714	5,000	1,861	-
400 Purchased Property Services	815,608	170,000	167,417	752,200
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	7,000	6,871	8,600
800 Other Objects	173,000	-	-	-
<b>TOTAL EXPENDITURES</b>	<b>992,322</b>	<b>182,000</b>	<b>176,149</b>	<b>760,800</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(482,559)</b>	<b>389,400</b>	<b>423,968</b>	<b>(347,324)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	-	(185,000)	(185,000)	245,000
<b>NET CHANGE IN FUND BALANCE</b>	<b>(482,559)</b>	<b>204,400</b>	<b>238,968</b>	<b>(102,324)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>1,097,288</b>	<b>614,729</b>	<b>614,729</b>	<b>1,189,129</b>
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>	<b>614,729</b>	<b>819,129</b>	<b>853,697</b>	<b>1,086,805</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

34 Wayne 40 BUILDING RESERVE FUND		Balances at June 30, 2007		Balances at June 30, 2008	
BALANCE SHEET					
<b>8100 ASSETS</b>					
8110	Cash in Banks and On Hand	-		-	
8120	Investments	-		-	
8131	Receivables - Other Local	-		-	
8132	Receivables - Property Taxes	-		-	
8133	Receivables - State	-		-	
8134	Receivables - Federal	-		-	
8190	Other Assets	-		-	
<b>TOTAL ASSETS</b>		-		-	
<b>9500 LIABILITIES</b>					
9505	Negative Cash Balance	-		-	
9510	Accounts Payable	-		-	
9530	Accrued Liabilities	-		-	
9540	Accrued Salaries and Withholdings	-		-	
9550	Due to Other Funds	-		-	
9561	Deferred Revenues - Other Local	-		-	
9562	Deferred Revenues - Property Taxes	-		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	-		-	
9590	Other Liabilities	-		-	
<b>TOTAL LIABILITIES</b>		-		-	
<b>9800 FUND BALANCES</b>					
9844	Reserved for Commitments	-		-	
9854	Unreserved, Designated for Other				
9855	Unreserved, Designated for Building Reserve				
9859	Unreserved, Undesignated Fund Balance	-		-	
<b>TOTAL FUND BALANCES</b>		-		-	
<b>TOTAL LIABILITIES AND FUND BALANCES</b>		-		-	

34 Wayne 40 BUILDING RESERVE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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**REVENUES**

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500	Earnings on Investments			
1900	Other Revenues From Local Sources			
<b>TOTAL REVENUES, LOCAL SOURCES</b>		0	0	0
<b>3000 REVENUES FROM STATE SOURCES</b>				
3000	Other State Revenues			
3600	Public Education Capital Outlay			
<b>TOTAL REVENUES, STATE SOURCES</b>		0	0	0

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TOTAL REVENUES, 40 BUILDING RESERVE FUND	0	0	0	0
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EXPENDITURES

4000 FACILITIES ACQUISITION AND CONSTRUCTION				
100 Salaries				
210 Retirement				
220 Social Security				
240 Insurance (Health/Dental/Life)				
200 Other Benefits				
Total Benefits (200)	0	0	0	0
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
700 Property				
800 Other Objects				
TOTAL EXPENDITURES, 40 BUILDING RESERVE FUND	0	0	0	0

OTHER FINANCING

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers In from Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

<b>34 Wayne</b> <b>40 BUILDING RESERVE FUND</b>	<b>ACTUAL</b> <b>FY 2007</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2008</b>	<b>ACTUAL</b> <b>FY 2008</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2009</b>
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**SUMMARY - 40 BUILDING RESERVE FUND**

<b>REVENUES BY SOURCE</b>				
1000	Total Local	-	-	-
3000	Total State	-	-	-
<b>TOTAL REVENUES</b>		-	-	-
<b>EXPENDITURES BY OBJECT</b>				
100	Salaries	-	-	-
200	Employee Benefits	-	-	-
300	Purchased Professional and Technical Services	-	-	-
400	Purchased Property Services	-	-	-
700	Property	-	-	-
800	Other Objects	-	-	-
<b>TOTAL EXPENDITURES</b>		-	-	-
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>		-	-	-
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>		-	-	-
<b>NET CHANGE IN FUND BALANCE</b>		-	-	-
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>				
<b>Adjustment to Beginning Fund Balance (Add Explanation)</b>				
<b>FUND BALANCE - ENDING</b>		-	-	-

Explanation (5900 and Adjustment to Beginning Fund Balance)

Date of public notice stating the purpose for which expenditures are to be made:

\_\_\_\_\_ Date

Revenues are limited by state law (53A-23-102), to any local or state capital outlay funds.

Expenditures are limited by state law (53A-23-101), to meet the capital outlay costs of the school district, including costs for planning, constructing, replacing, improving, equipping, and furnishing school buildings and purchasing school sites.

EOF

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34 Wayne 49 or 51 FOOD SERVICE FUND		Balances at June 30, 2007		Balances at June 30, 2008	
BALANCE SHEET					
<b>8100 ASSETS</b>					
8110	Cash in Banks and On Hand	-		-	
8120	Investments	-		-	
8131	Receivables - Other Local	-		-	
8132	Receivables - Property Taxes	-		-	
8133	Receivables - State	9,412		6,874	
8134	Receivables - Federal	8,011		-	
8135	Due From Other Funds	-		-	
8140	Inventories	3,894		3,852	
8190	Other Current Assets	-		-	
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds				
8300	Other Assets - Enterprise Funds				
<b>TOTAL ASSETS</b>		<b>21,317</b>		<b>10,726</b>	
<b>9500 LIABILITIES</b>					
9505	Negative Cash Balance	-		-	
9510	Accounts Payable	-		-	
9530	Accrued Liabilities	-		-	
9540	Accrued Salaries and Withholdings	-		-	
9550	Due to Other Funds	12,180		770	
9561	Deferred Revenues - Other Local	-		-	
9562	Deferred Revenues - Property Taxes	-		-	
9563	Deferred Revenues - State	-		-	
9564	Deferred Revenues - Federal	3,894		3,852	
9590	Other Current Liabilities	-		-	
9600	Long-term Liabilities - Enterprise Funds				
<b>TOTAL LIABILITIES</b>		<b>16,074</b>		<b>4,622</b>	
<b>9800 NET ASSETS / FUND BALANCES</b>					
Net Assets of Enterprise Funds:					
9810	Net Assets Invested in Capital Assets, Net of Related Debt				
9820	Restricted Net Assets				
9830	Unrestricted Net Assets				
Fund Balances of Governmental Funds:					
9841	Reserved for Encumbrances and Commitments				
9842	Reserved for Inventories				
9848	Reserved for Other				
9852	Unreserved, Designated for Unrestricted Programs				
9853	Unreserved, Designated for Employee Benefit Obligations				
9854	Unreserved, Designated for Other	-		-	
9859	Unreserved, Undesignated Fund Balance	5,243		6,104	
<b>TOTAL NET ASSETS / FUND BALANCES</b>		<b>5,243</b>		<b>6,104</b>	
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		<b>21,317</b>		<b>10,726</b>	

34 Wayne 49 or 51 FOOD SERVICE FUND	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1500	Earnings on Investments			
1610	Sales to Students	67,663	73,000	72,732
				68,000

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<b>34 Wayne 49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
1620 Sales to Adults	383	100	132	4,500
1690 Other Revenues From Local Sources	517	200	146	
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>68,563</b>	<b>73,300</b>	<b>73,010</b>	<b>72,500</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3770 School Lunch	25,009	28,000	28,458	18,500
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>25,009</b>	<b>28,000</b>	<b>28,458</b>	<b>18,500</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4571 Lunch Reimbursement	14,564	15,000	15,597	13,900
4572 Lunch Reimbursement (Free and Reduced Meals)	60,696	72,000	69,920	65,000
4573 Special Milk Reimbursement				
4574 Breakfast Reimbursement	4,100	5,200	4,724	4,000
4575 Child and Adult Care Food Program				
4578 NET (Nutritional Education and Training Program)				
4579 Other Child Nutrition Program Revenue				
4970 Donated Commodities	11,754	11,500	13,611	
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>91,114</b>	<b>103,700</b>	<b>103,852</b>	<b>82,900</b>
<b>TOTAL REVENUES, 49 or 51 FOOD SERVICE FUND</b>	<b>184,686</b>	<b>205,000</b>	<b>205,320</b>	<b>173,900</b>

## EXPENSES/EXPENDITURES

<b>3100 FOOD SERVICES</b>				
100 Salaries	91,117	100,800	100,720	92,800
210 Retirement	12,164	13,500	13,339	14,200
220 Social Security	6,973	7,800	7,705	7,000
240 Insurance (Health/Dental/Life)	20,867	23,000	22,846	19,900
200 Other Benefits	5,476	5,500	5,314	
Total Benefits (200)	<b>45,480</b>	<b>49,800</b>	<b>49,204</b>	<b>41,100</b>
300 Purchased Professional and Technical Services				
400 Purchased Property Services				
500 Other Purchased Services				
600 Non-Food Supplies				
630 Food	50,128	58,000	57,091	60,000
Total Supplies (600)	<b>50,128</b>	<b>58,000</b>	<b>57,091</b>	<b>60,000</b>
700 Property		13,000	12,592	3,000
780 Depreciation - Enterprise Funds				
Total Property (700)	<b>0</b>	<b>13,000</b>	<b>12,592</b>	<b>3,000</b>
800 Other Objects	14,200	18,000	17,852	2,000
810 Dues and Fees				
Total Other Objects (800)	<b>14,200</b>	<b>18,000</b>	<b>17,852</b>	<b>2,000</b>
<b>TOTAL EXPENDITURES, 49 or 51 FOOD SERVICE FUND</b>	<b>200,925</b>	<b>239,600</b>	<b>237,459</b>	<b>198,900</b>

## OTHER FINANCING-Governmental Funds

<b>5000 OTHER FINANCING SOURCES (USES)</b>				
5200 Transfers In from Other Funds	16,500	33,000	33,000	25,000
5210 Transfers Out to Other Funds				
5900 Other Financing Sources (Uses) (Add Explanation)				
<b>6000 OTHER ITEMS</b>				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
<b>TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>16,500</b>	<b>33,000</b>	<b>33,000</b>	<b>25,000</b>

# ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne</b> <b>49 or 51 FOOD SERVICE FUND</b>	<b>ACTUAL</b> <b>FY 2007</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2008</b>	<b>ACTUAL</b> <b>FY 2008</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2009</b>
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## SUMMARY - 49 or 51 FOOD SERVICE FUND

<b>REVENUES BY SOURCE</b>				
1000 Total Local	68,563	73,300	73,010	72,500
3000 Total State	25,009	28,000	28,458	18,500
4000 Total Federal	91,114	103,700	103,852	82,900
<b>TOTAL REVENUES</b>	<b>184,686</b>	<b>205,000</b>	<b>205,320</b>	<b>173,900</b>
<b>EXPENSES / EXPENDITURES BY OBJECT</b>				
100 Salaries	91,117	100,800	100,720	92,800
200 Employee Benefits	45,480	49,800	49,204	41,100
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	50,128	58,000	57,091	60,000
700 Property	-	13,000	12,592	3,000
800 Other Objects	14,200	18,000	17,852	2,000
<b>TOTAL EXPENSES/EXPENDITURES</b>	<b>200,925</b>	<b>239,600</b>	<b>237,459</b>	<b>198,900</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES</b>	<b>(16,239)</b>	<b>(34,600)</b>	<b>(32,139)</b>	<b>(25,000)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>16,500</b>	<b>33,000</b>	<b>33,000</b>	<b>25,000</b>
<b>NET CHANGE IN NET ASSETS / FUND BALANCE</b>	<b>261</b>	<b>(1,600)</b>	<b>861</b>	<b>-</b>
<b>NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>4,982</b>	<b>5,243</b>	<b>5,267</b>	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
<b>NET ASSETS / FUND BALANCE - ENDING</b>	<b>5,243</b>	<b>3,643</b>	<b>6,128</b>	<b>-</b>

Explanation (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>				
<b>BALANCE SHEET</b>		<b>Balances at June 30, 2007</b>		<b>Balances at June 30, 2008</b>
<b>8100 ASSETS</b>				
8110	Cash in Banks and On Hand	-		-
8120	Investments	-		-
8131	Receivables - Other Local	-		-
8132	Receivables - Property Taxes	-		-
8133	Receivables - State	-		-
8134	Receivables - Federal	-		-
8135	Due from Other Funds			
8140	Inventories			
8150	Prepaid Expenditures / Expenses			
8190	Other Current Assets	-		-
8200	Capital Assets, Net of Accum. Depreciation - Enterprise Funds			
8300	Other Assets - Enterprise Funds			
<b>TOTAL ASSETS</b>		-		-
<b>9500 LIABILITIES</b>				
9505	Negative Cash Balance	-		-
9510	Accounts Payable	-		-
9530	Accrued Liabilities	-		-
9540	Accrued Salaries and Withholdings	-		-
9550	Due to Other Funds	-		-
9561	Deferred Revenues - Other Local	-		-
9562	Deferred Revenues - Property Taxes	-		-
9563	Deferred Revenues - State	-		-
9564	Deferred Revenues - Federal	-		-
9590	Other Current Liabilities	-		-
9600	Long-term Liabilities - Enterprise Funds			
<b>TOTAL LIABILITIES</b>		-		-
<b>9800 NET ASSETS / FUND BALANCES</b>				
Net Assets of Enterprise Funds:				
9810	Net Assets Invested in Capital Assets, Net of Related Debt			
9820	Restricted Net Assets			
9830	Unrestricted Net Assets			
Fund Balances of Governmental Funds:				
9841	Reserved for Encumbrances and Commitments			
9842	Reserved for Inventories			
9848	Reserved for Other			
9852	Unreserved, Designated for Unrestricted Programs			
9853	Unreserved, Designated for Employee Benefit Obligations			
9854	Unreserved, Designated for Other	-		-
9859	Unreserved, Undesignated Fund Balance	-		-
<b>TOTAL NET ASSETS / FUND BALANCES</b>		-		-
<b>TOTAL LIABILITIES AND NET ASSETS / FUND BALANCES</b>		-		-



# ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne</b> <b>OTHER GOVERNMENTAL AND ENTERPRISE FUNDS</b>	<b>ACTUAL</b> <b>FY 2007</b>	<b>FINAL</b> <b>BUDGET</b> <b>FY 2008</b>	<b>ACTUAL</b> <b>FY 2008</b>	<b>ORIGINAL</b> <b>BUDGET</b> <b>FY 2009</b>
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## REVENUES

<b>1000 REVENUES FROM LOCAL SOURCES</b>				
1200 Local Governmental Units Other Than LEAs				
1300 Tuition				
1500 Earnings on Investments			0	
1700 District Activities				
1750 Enterprise Activities (School Vending and Stores)				
1800 Community Services Activities				
1900 Other Revenues From Local Sources				
1910 Rentals				
1920 Contributions and Donations From Private Sources				
1930 Gains (Losses) From Sale of Capital Assets - Enterprise Funds				
1970 Operating Revenues - Enterprise Funds				
<b>TOTAL REVENUES, LOCAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 REVENUES FROM STATE SOURCES</b>				
3700 Miscellaneous State Revenues				
3900 Revenues From Other State Agencies				
<b>TOTAL REVENUES, STATE SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>4000 REVENUES FROM FEDERAL SOURCES</b>				
4100 Unrestricted Revenue Direct From Federal				
4200 Unrestricted Revenue Through State				
4300 Restricted Revenue Direct From Federal				
4400 Restricted Revenue Through State				
<b>TOTAL REVENUES, FEDERAL SOURCES</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>TOTAL REVENUES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

11/24/2008

34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## EXPENSES/EXPENDITURES

<b>1000 INSTRUCTION</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL INSTRUCTION (1000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>2000 SUPPORT SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL SUPPORT SERVICES (2000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
<b>3000 NONINSTRUCTIONAL SERVICES</b>				
100	Salaries			
210	Retirement			
220	Social Security			
240	Insurance (Health/Dental/Life)			
200	Other Benefits			
	Total Benefits (200)	0	0	0
300	Purchased Professional and Technical Services			
400	Purchased Property Services			
500	Other Purchased Services			
600	Supplies			
700	Property			
780	Depreciation-Enterprise Funds			
	Total Property (700)	0	0	0
800	Other Objects			
810	Dues and Fees			
	Total Other Objects (800)	0	0	0
	<b>TOTAL NONINSTRUCTIONAL SERVICES (3000)</b>	<b>0</b>	<b>0</b>	<b>0</b>
	<b>TOTAL EXPENDITURES, OTHER FUNDS</b>	<b>0</b>	<b>0</b>	<b>0</b>

# ANNUAL FINANCIAL REPORT

11/24/2008

34 Wayne OTHER GOVERNMENTAL AND ENTERPRISE FUNDS	ACTUAL FY 2007	FINAL BUDGET FY 2008	ACTUAL FY 2008	ORIGINAL BUDGET FY 2009
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## OTHER FINANCING-Governmental Funds

5000 OTHER FINANCING SOURCES (USES)				
5200 Transfers in from Other Funds			-	
5201 Transfers Out to Other Funds				
5400 Loan Proceeds				
5500 Capital Leases Proceeds				
5900 Other Financing Sources (Uses) (Add Explanation)				
6000 OTHER ITEMS				
6100 Capital Contributions				
6300 Special Items				
6400 Extraordinary Items				
TOTAL OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-

## SUMMARY - OTHER FUNDS

REVENUES BY SOURCE				
1000 Total Local	-	-	-	-
3000 Total State	-	-	-	-
4000 Total Federal	-	-	-	-
TOTAL REVENUES	-	-	-	-
EXPENSES / EXPENDITURES BY OBJECT				
100 Salaries	-	-	-	-
200 Employee Benefits	-	-	-	-
300 Purchased Professional and Technical Services	-	-	-	-
400 Purchased Property Services	-	-	-	-
500 Other Purchased Services	-	-	-	-
600 Supplies	-	-	-	-
700 Property	-	-	-	-
800 Other Objects	-	-	-	-
TOTAL EXPENSES / EXPENDITURES	-	-	-	-
EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENSES/EXPENDITURES	-	-	-	-
OTHER FINANCING SOURCES (USES) AND OTHER ITEMS	-	-	-	-
NET CHANGE IN NET ASSETS / FUND BALANCE	-	-	-	-
NET ASSETS / FUND BALANCE - BEGINNING (From Prior Year)			-	
Adjustment to Beginning Net Assets/Fund Balance (Add Explanation)				
NET ASSETS / FUND BALANCE - ENDING	-	-	-	-

Explanation: (5900 and Adjustment to Beginning Fund Balance)

# ANNUAL FINANCIAL REPORT

11/24/2008

<b>34 Wayne SUMMARY - ALL FUNDS</b>	<b>ACTUAL FY 2007</b>	<b>FINAL BUDGET FY 2008</b>	<b>ACTUAL FY 2008</b>	<b>ORIGINAL BUDGET FY 2009</b>
<b>REVENUES BY SOURCE</b>				
1000 Total Local	1,216,143	1,205,300	1,233,534	1,030,876
3000 Total State	3,749,510	4,450,600	4,442,897	4,302,500
4000 Total Federal	459,326	428,951	431,792	399,000
<b>TOTAL REVENUES</b>	<b>5,424,979</b>	<b>6,084,851</b>	<b>6,108,223</b>	<b>5,732,376</b>
<b>EXPENDITURES BY OBJECT</b>				
100 Salaries	2,602,044	2,823,800	2,822,483	2,795,500
200 Employee Benefits	1,350,903	1,510,850	1,505,737	1,570,000
300 Purchased Professional and Technical Services	82,854	105,750	77,924	108,500
400 Purchased Property Services	891,647	260,200	257,536	821,200
500 Other Purchased Services	95,748	127,400	129,212	114,800
600 Supplies	425,933	473,467	471,804	531,000
700 Property	250,037	296,000	295,305	138,500
800 Other Objects	196,476	34,400	33,947	24,000
<b>TOTAL EXPENDITURES</b>	<b>5,895,642</b>	<b>5,631,867</b>	<b>5,593,948</b>	<b>6,103,500</b>
<b>EXCESS (DEFICIENCY) OF REVENUES OVER (UNDER) EXPENDITURES</b>	<b>(470,663)</b>	<b>452,984</b>	<b>514,275</b>	<b>(371,124)</b>
<b>OTHER FINANCING SOURCES (USES) AND OTHER ITEMS</b>	<b>97,473</b>	<b>(218,757)</b>	<b>(218,757)</b>	<b>245,000</b>
<b>NET CHANGE IN FUND BALANCE</b>	<b>(373,190)</b>	<b>234,227</b>	<b>295,518</b>	<b>(126,124)</b>
<b>FUND BALANCE - BEGINNING (From Prior Year)</b>	<b>1,364,973</b>	<b>991,783</b>	<b>991,807</b>	<b>1,592,367</b>
<b>Adjustments to Beginning Fund Balance</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>FUND BALANCE - ENDING</b>	<b>991,783</b>	<b>1,226,010</b>	<b>1,287,325</b>	<b>1,466,243</b>

EOF

# ANNUAL FINANCIAL REPORT

11/24/2008

## 34 Wayne

### Detail Schedule of Property Tax

	2006-2007		2007-2008			2008-2009	
	TAX RATE	ACTUAL REVENUE	TAX RATE	AMOUNT BUDGETED	ACTUAL REVENUE	TAX RATE	AMOUNT ANTICIPATED
<b>10 GENERAL FUND</b>							
Basic Program (53A-17a-135)	.001702	303,243	.001311	327,900	327,983	.001250	291,300
Voted Leeway (53A-17a-133)							
Board Leeway (53A-17a-134) (Class Size Reduction)		43,435	.000194	48,500	48,535	.000156	36,300
Board Leeway (53A-17a-151) (Reading Program)		24,620	.000121	30,300	30,272	.000121	28,200
P.L. 81-874 (53A-17a-143)							
Transportation (53A-17a-127)		54,440	.000243	60,700	60,793	.000195	45,500
Tort Liability (63-30-27)							
Redemptions - Basic Levy							8,000
Redemptions - Voted Leeway							
Redemptions - Board Leeway							3,000
Redemptions - Special Transportation							5,000
Redemptions - Tort Liability							
Redemptions - Reading Levy							5,600
Vehicle Fees in Lieu of Tax (59-2-405) - Basic							
Vehicle Fees in Lieu of Tax Board Leeway							
Vehicle Fees in Lieu of Tax - Voted Leeway							
Vehicle Fees in Lieu of Tax (59-2-405) - Sp. Trans.							
Vehicle Fees in Lieu of Tax (59-2-405) - Tort Liab.							
Vehicle Fees in Lieu of Tax - Reading							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL GENERAL FUND NO. 10</b>	<b>.001702</b>	<b>425,738</b>	<b>.001869</b>	<b>467,400</b>	<b>467,583</b>	<b>.001722</b>	<b>422,900</b>

### 23 NON K-12 PROGRAMS FUND

Recreation (11-2-7)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL NON K-12 FUND NO. 23</b>	<b>.000000</b>	<b>0</b>	<b>.000000</b>	<b>0</b>	<b>0</b>	<b>.000000</b>	<b>0</b>

### 31 DEBT SERVICE FUND

Gen Oblig Debt (11-14-19/53A-17a-145/ 53A-21-103)							
Vehicle Fees in Lieu of Tax (59-2-405)							
Tax Sales and Redemptions & Other	xxx		xxx			xxx	
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL DEBT SERVICE FUND NO. 31</b>	<b>.000000</b>	<b>0</b>	<b>.000000</b>	<b>0</b>	<b>0</b>	<b>.000000</b>	<b>0</b>

### 32 CAPITAL PROJECTS FUND

Capital Outlay Foundation (53A-21-101 thru 105)		425,340	.001887	446,800	472,086	.001492	347,631
10% of Basic (53A-17a-145)		73,058	.000326	78,000	81,559	.000262	61,045
Voted Capital (53A-16-110)							
Vehicle Fees in Lieu of Tax (59-2-405) Cap Found							
Vehicle Fees in Lieu of Tax (59-2-405) 10% Basic							
Tax Sales and Redemptions Cap Foundation	xxx		xxx			xxx	
Tax Sales and Redemptions 10% of Basic							
Judgement Recovery (59-2-1328)							
Tax Refunds	xxx		xxx			xxx	
<b>TOTAL CAPITAL PROJECTS FUND NO. 32</b>	<b>.000000</b>	<b>498,398</b>	<b>.002213</b>	<b>524,800</b>	<b>553,645</b>	<b>.001754</b>	<b>408,676</b>

### TOTAL OF ALL FUNDS

<b>TOTALS - ALL FUNDS</b>	<b>.001702</b>	<b>924,136</b>	<b>.004082</b>	<b>992,200</b>	<b>1,021,228</b>	<b>.003476</b>	<b>831,576</b>
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## ANNUAL FINANCIAL REPORT

11/24/2008

SUMMARY OF DISTRICT DEBT AND VOTED/BOARD LEEWAY  
For the Year Ended June 30, 2008

## 34 Wayne

## A. SCHOOL BOND ELECTION

Was a bond election held for this fiscal year?	Yes	_____	No	_____
If yes, please furnish the following information:				
a. Date		_____		
b. Amount of Bonds		_____		
c. Number of Votes FOR		_____		
d. Number of Votes AGAINST		_____		

## B. STATUS OF DISTRICT INDEBTEDNESS

	Beginning Balance	Additions	Reductions	Ending Balance
<b>General obligation bonds:</b>				
Face amount of bonds	-			-
Bond premiums	-			-
Bond discounts	-			-
School building revolving account balance	-	-	-	-
Deferred amounts on refundings	-			-
<b>Net bonds payable</b>	-	-	-	-
<b>Non-general obligation debt:</b>				
Obligations under capital leases	190,277	-	(60,530)	129,747
School building revolving account balance	-	-	-	-
Other debt:	-			-
<b>MUNICIPAL BUILDING AUTH REVENUE BOND:</b>	1,776,000		(164,000)	1,612,000
	-			-
	-			-
<b>Total non-general obligation debt</b>	1,966,277	0	-224,530	1,741,747

## C. VOTED LEEWAY

1. Was a Voted Leeway approved for this fiscal year?	Yes	_____	No	_____
2. If yes, please furnish the following information:	Date	_____	Tax Rate Approved	_____

## D. BOARD LEEWAY (53a-17-134(6)(a)) Class Size Reduction

1. Was a Board Leeway approved for this fiscal year?	Yes	<u>x</u>	No	_____
2. If yes, please furnish the following information:				
Date of Formal Action (Must be prior to April 1)		<u>3/12/2008</u>	Tax Rate Approved	<u>.000156</u>

## E. BOARD LEEWAY (53a-17-151) Reading Program

1. Was a Board Leeway approved for this fiscal year?	Yes	<u>x</u>	No	_____
2. If yes, please furnish the following information:				
a. Date of Formal Action (Must be by June 1)		_____		
b. Tax Rate Approved	Guarantee Prog.	<u>0.000000</u>	Low Income Prog.	<u>0.000000</u>

EOF

## ANNUAL FINANCIAL REPORT

11/24/2008

## 34 Wayne

## ADJUSTED EXPENDITURES PER AFR

FY 2008

## SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2010

	NONRESTRICTED		DIRECT	RESTRICTED	
	EXCLUDED	INDIRECT		EXCLUDED	DIRECT
FUND 10 MAINTENANCE AND OPERATION					
1000 INSTRUCTION	203,804		3,163,551	203,804	3,163,551
2100 SUPPORT SERV-STUDENTS			98,926		98,926
2200 SUPPORT SERV-INSTR-STAFF	446		137,957	446	137,957
2300 SUPPORT SERV-DISTRICT ADMIN	15,468		199,203	15,468	199,203
2400 SUPPORT SERV-SCHOOL ADMIN			326,207		326,207
2500 SUPPORT SERV-CENTRAL		134,973			
2600 OPER AND MAINT OF PLANT	3,210	515,634		3,210	515,634
2700 STUDENT TRANSP SERV	63,618		241,455	63,618	241,455
2900 SUPPORT SERV-OTHER		1,915			
5200 DEBT SERVICE					
6000 OTHER SOURCES/USES OF FUNDS	(66,757)			(66,757)	
FUND 23 NON K-12 PROGRAMS	5,391		68,582	5,391	68,582
FUND 31 DEBT SERVICE					
FUND 32 CAPITAL PROJECTS					
1000 INSTRUCTION 10% PROGRAM					
2000 SUPPORTING SERVICES					
2500 SUPPORT SERVICES - BUSINESS					
2600 OPER AND MAINT OF PLANT	6,871			6,871	
2700 STUDENT TRANS. SERVICES					
2900 OTHER SUPPORT SERVICES					
4000 FACIL ACQUISITION AND CONS	167,417		1,861	167,417	1,861
5000 DEBT SERVICE					
6000 OTHER USES OF FUNDS	(185,000)			(185,000)	
FUND 40 BUILDING RESERVE					
FUND 49 or 51 FOOD SERVICE (Gov. or Ent.)	63,444		207,015	63,444	207,015
FUNDS OTHER (GOVT. OR ENTERPRISE)					
TOTALS	277,912	652,522	4,444,757	277,912	4,960,391

# ANNUAL FINANCIAL REPORT

11/24/2008

## 34 Wayne

ADJUSTED EXPENDITURES PER AFR

FY 2008

### SCHEDULE I -- DISTRICT INDIRECT COST DATA -- FOR FY 2010

EXCLUDED	NONRESTRICTED	DIRECT	EXCLUDED	RESTRICTED	DIRECT
	INDIRECT			INDIRECT	

#### ALLOCATION OF NONRESTRICTED INDIRECT COST POOL

SCH. J & FOOD SERVICES % CALCULATION	207,015	4.66%			
INSTRUCTION % CALCULATION	4,237,742	95.34%			
TOTAL INDIRECT, DIRECT, & %	4,444,757	100.00%			

#### ALLOCATION OF INSTRUCTION PORTION OF POOL

AMOUNT ATTRIBUTED TO FOOD SERVICES		4.66%			
AMOUNT ATTRIBUTED TO INSTRUCTION	652,522	95.34%		622,114	
TOTAL				622,114	

#### ALLOCATION FOR CALCULATIONS

INSTRUCTION ALLOCATIONS					
FOOD SERVICES ALLOCATIONS					
					TOTAL

THIS PAGE IS APPLICABLE ONLY IF SCHEDULE J CONTAINS ALLOCATIONS FOR A SEPARATE FOOD SERVICES RATE.



## ANNUAL FINANCIAL REPORT

11/24/2008

**SCHEDULE J**  
**ALLOCATION OF INDIRECT COSTS FOR**  
**THE SCHOOL FOODS PROGRAM**

If expenditures reported on the AFR, Annual Financial Report under Fund 10 Functions 2500, 2600, and 2900 include INDIRECT COSTS allocable to the SCHOOL FOODS PROGRAM, this schedule must be completed for School Foods Program Indirect Cost Rate determination:

34 Wayne	Unallocable to School Food Program	Allocable to School Food Program	TOTAL
<b>Adjusted Expenditures FY 2008</b>			
<b>10 MAINTENANCE AND OPERATION FUND</b>			

<u>2500 Support Services - Central</u>			
100	Salaries	81,202	81,202
200	Employee Benefits	51,013	51,013
300-400	Purchased Services	1,537	1,537
500	Other Purchased Services	1,154	1,154
600	Supplies and Materials	67	67
TOTAL SUPPORT SERVICES - BUSINESS		134,973	134,973
<u>2600 Maintenance of Plant Services</u>			
100	Salaries	164,233	164,233
200	Employee Benefits	83,245	83,245
300-400	Purchased Services	90,119	90,119
500	Other Purchased Services	13,838	13,838
600	Supplies and Materials	164,199	164,199
TOTAL MAINTENANCE OF PLANT SERVICES		515,634	515,634
<u>2900 Support Services - Other</u>			
100	Salaries	1,780	1,780
200	Employee Benefits	135	135
300-500	Purchased Services		
600	Supplies and Materials		
TOTAL SUPPORT SERVICES - OTHER		1,915	1,915

<u>.0002 TAX RATE PROCEEDS</u>			
<u>2600 Maintenance of Plant Services</u>			
100	Salaries		
200	Employee Benefits		
300-500	Purchased Services		
600	Supplies and Materials		
TOTAL MAINTENANCE OF PLANT SERVICES			
<u>10% OF BASIC PROGRAM</u>			
<u>2500 Support Services - Central</u>			
600	Supplies		
<u>2600 Maintenance of Plant Services</u>			
600	Supplies		
<u>2900 Other Support Services</u>			
600	Supplies		
GRAND TOTAL INDIRECT COSTS		652,522	652,522

## ANNUAL FINANCIAL REPORT

11/24/2008

**SCHEDULE K**  
**UTAH STATE OFFICE OF EDUCATION**  
**SCHOOL DISTRICT INDIRECT COST RATE COMPUTATION**  
**FIXED RATE WITH CARRY FORWARD PROVISION**

34 Wayne

RESTRICTED RATE	FY 2006		FY 2008		FY 2010	
	FY 2004	FY 2006	FY 2006	FY 2008	FY 2008	FY 2010
<b>BASIC CALCULATION</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>
DIRECT COSTS	4,045,088	4,363,367	4,363,367	4,960,391	4,960,391	
INDIRECT COSTS:						
POOL	108,867	130,133	130,133	136,888	136,888	
CARRY FORWARD	52,117	52,117	8,588	8,588	(12,264)	
<b>TOTAL</b>	<b>160,984</b>	<b>182,250</b>	<b>138,721</b>	<b>145,476</b>	<b>124,624</b>	
<b>RATE</b>	<b>3.98%</b>		<b>3.18%</b>		<b>2.51%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		4,363,367		4,960,391		0
RATE		3.98%		3.18%		2.51%
CALCULATED RECOVERY		173,662		157,740		0
ACTUAL POOL COSTS		(182,250)		(145,476)		(0)
OVER (UNDER) RECOVERY		(8,588)		12,264		0

NON-RESTRICTED RATE(S)	FY 2006		FY 2008		FY 2010	
	FY 2004	FY 2006	FY 2006	FY 2008	FY 2008	FY 2010
<b>BASIC CALCULATION</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>	<b>FIXED RATE</b>	<b>ACTUAL COST</b>
DIRECT COSTS	3,628,443	3,865,122	3,865,122	4,444,757	4,444,757	
INDIRECT COSTS:						
POOL	525,512	628,378	628,378	652,522	652,522	
CARRY FORWARD	31,990	31,990	66,685	66,685	(79,960)	
<b>TOTAL</b>	<b>557,502</b>	<b>660,368</b>	<b>695,063</b>	<b>719,207</b>	<b>572,562</b>	
<b>RATE</b>	<b>15.36%</b>		<b>17.98%</b>		<b>12.88%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		3,865,122		4,444,757		0
RATE		15.36%		17.98%		12.88%
CALCULATED RECOVERY		593,683		799,167		0
ACTUAL POOL COSTS		(660,368)		(719,207)		(0)
OVER (UNDER) RECOVERY		(66,685)		79,960		0
<b>FOOD SERVICE</b>						
DIRECT COSTS		0	0	0	0	
INDIRECT COSTS:						
POOL			0	0	0	
CARRY FORWARD		0	0	0	0	
<b>TOTAL</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	<b>0</b>	
<b>RATE</b>	<b>0.00%</b>		<b>0.00%</b>		<b>0.00%</b>	
<b>CARRY FORWARD</b>						
ACTUAL DIRECT COSTS		0		0		0
RATE		0.00%		0.00%		0.00%
CALCULATED RECOVERY		0		0		0
ACTUAL POOL COSTS		(0)		(0)		(0)
OVER (UNDER) RECOVERY		0		0		0

**ANNUAL FINANCIAL REPORT**  
**SCHEDULE L**  
**UTAH STATE OFFICE OF EDUCATION**  
**INDIRECT COST NEGOTIATION AGREEMENT**

11/24/2008

**34 Wayne**

The indirect cost rates contained herein are for use on grants and contracts with the Federal Government to which Federal Management Circular A-74-4 applies, subject to the limitations contained in Section II, A, of this agreement. The rates were negotiated by the Utah State Office of Education and the Department of Education in accordance with the authority contained in Attachment A, Section J.3. of the Circular.

**SECTION I: Rates**

<u>TYPE</u>	<u>METHOD</u>	<u>EFFECTIVE</u>	<u>RATE*</u>	<u>APPLICABLE TO</u>
Fixed w/carry forward	Non-restricted	July 1, 2009 - June 30, 2010	12.88%	Instructional Programs
Fixed w/carry forward	Non-restricted	July 1, 2009 - June 30, 2010	0.00%	School Food Programs
Fixed w/carry forward	Restricted	July 1, 2009 - June 30, 2010	2.51%	Instructional Programs

\* Base: Total direct costs LESS equipment purchases, alterations, and renovations, flow-thru funds, and expenditures classified as "other objects" (object class 800), and charges to reserve accounts.

**SECTION II: General**

- A. **LIMITATIONS:** Use of the rates contained in this agreement is subject to any statutory or administrative limitations and is applicable to a given grant or contract only to the extent that funds are available. Acceptance of the rates agreed to herein is predicated upon the conditions: (1) that no costs other than those incurred by the district or allocated to the district via an approved Central Service cost allocation plan were included in its indirect cost pool as finally accepted and that such incurred costs are legal obligations of the district and allowable under the governing cost principles, (2) that the same costs that have been treated as indirect costs have not been claimed as direct costs, (3) that similar types of costs have been accorded consistent treatment, and (4) that the information provided by the district which was used as a basis for acceptance of the rates agreed to herein is not subsequently found to be materially inaccurate.
- B. **AUDIT:** Adjustments to amounts resulting from audit of the cost allocation plan upon which the negotiation of this agreement was based will be compensated for in a subsequent negotiation.
- C. **CHANGES:** Fixed or predetermined rates contained in this agreement are based on the organizational structure and the accounting system in effect at the time the proposal was submitted. Changes in the organizational structure or changes in the method of accounting for costs which affect the amount of reimbursement resulting from use of the rates in this agreement, require the prior approval of the authorized representative of the responsible negotiation agency. Failure to obtain such approval may result in subsequent audit disallowances.
- D. **FIXED RATES:** The fixed rates contained in this agreement are based on an estimate of the costs which will be incurred during the period for which the rate applies. When the actual costs for such period have been determined, an adjustment will be made in the negotiation following such determination to compensate for the difference between that cost used to establish the fixed rate and that which would have been used were the actual costs known at the time.
- E. **NOTIFICATION TO FEDERAL AGENCIES:** Copies of this document may be provided to other Federal offices as a means of notifying them of the agreement contained herein.
- F. **SPECIAL REMARKS:** Federal programs currently reimbursing indirect costs to the district by means other than the rates cited in this agreement should be credited for such costs and the applicable rate cited herein applied to the appropriate base to identify the proper amount of indirect costs allocable to the program.